
HOUSE BILL No. 1613

DIGEST OF INTRODUCED BILL

Citations Affected: IC 7.1-4.

Synopsis: Increases alcoholic beverage excise taxes. Increases the beer and cider excise tax from \$0.115 to \$0.65 per gallon. Increases the wine excise tax from \$0.47 to \$2.07 per gallon. Increases the liquor excise tax from \$2.68 to \$6.95 per gallon. Provides that each of the funds that receives these excise taxes will receive the same percentage of the new rates as the percentage it receives under the existing rates.

Effective: July 1, 2009.

Klinker, Cherry

January 16, 2009, read first time and referred to Committee on Ways and Means.

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Introduced

First Regular Session 116th General Assembly (2009)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2008 Regular Session of the General Assembly.

HOUSE BILL No. 1613

A BILL FOR AN ACT to amend the Indiana Code concerning alcohol and tobacco.

Be it enacted by the General Assembly of the State of Indiana:

- 1 SECTION 1. IC 7.1-4-2-1 IS AMENDED TO READ AS
2 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An excise tax,
3 referred to as the beer excise tax, at the rate of ~~eleven and one-half~~
4 **sixty-five cents (\$0.65)** a gallon is imposed upon the sale of
5 beer or flavored malt beverage within Indiana.
- 6 SECTION 2. IC 7.1-4-3-1 IS AMENDED TO READ AS
7 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. Rate of Tax. An
8 excise tax at the rate of ~~two six~~ dollars and ~~sixty-eight~~ **ninety-five** cents
9 ~~(\$2.68)~~ **(\$6.95)** a gallon is imposed upon the sale, gift, or the
10 withdrawal for sale or gift, of liquor and wine that contains twenty-one
11 percent (21%), or more, of absolute alcohol reckoned by volume.
- 12 SECTION 3. IC 7.1-4-4-1 IS AMENDED TO READ AS
13 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An excise tax at the
14 rate of ~~forty-seven~~ **two dollars and seven** cents ~~(\$0.47)~~ **(\$2.07)** a
15 gallon is imposed upon the manufacture and sale or gift, or withdrawal
16 for sale or gift, of wine, except hard cider, within this state.
- 17 SECTION 4. IC 7.1-4-4.5-1 IS AMENDED TO READ AS

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FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. An excise tax at the rate of ~~eleven and one-half~~ **sixty-five cents (\$0.65)** a gallon is imposed upon the manufacture and sale or gift, or withdrawal for sale or gift, of hard cider within Indiana.

SECTION 5. IC 7.1-4-6-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. Discount for Timely Payment. The department shall allow a taxpayer a discount of **fifty-eight hundredths** of one ~~and one-half~~ percent (~~1 1/2%~~) **(0.58%)** of the amount of excise taxes otherwise due for the accurate reporting and timely remitting of the excise taxes imposed by this title.

SECTION 6. IC 7.1-4-7-5 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. The department shall deposit:

- (1) ~~four twenty-three~~ **cents (\$0.23)** of the beer excise tax rate collected on each gallon of beer or flavored malt beverage;
- (2) ~~one dollar~~ **two dollars and fifty-nine cents (\$2.59)** of the liquor excise tax rate collected on each gallon of liquor;
- (3) ~~twenty eighty-eight~~ **cents (\$0.88)** of the wine excise tax rate collected on each gallon of wine;
- (4) the entire amount of malt excise tax collected; and
- (5) the entire amount of hard cider excise tax collected;

daily with the treasurer of state and not later than the fifth day of the following month shall cover them into the general fund of the state for distribution as provided in this chapter.

SECTION 7. IC 7.1-4-8-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. The department shall:

- (1) deposit daily with the treasurer of state:
 - (A) ~~four and three-fourths~~ **twenty-seven cents (\$0.27)** of the beer excise tax rate collected on each gallon of beer or flavored malt beverage;
 - (B) ~~one dollar~~ **three dollars and seventeen** ~~three~~ **cents (\$3.03)** of the liquor excise tax rate collected on each gallon of liquor; and
 - (C) ~~sixteen~~ **seventy** ~~cents (\$1.60)~~ **cents (\$0.70)** of the wine excise tax rate collected on each gallon of wine; and
- (2) not later than the fifth day of the following month, transfer the deposits under subdivision (1) into the postwar construction fund.

SECTION 8. IC 7.1-4-10-1 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. The department shall deposit ~~three-fourths~~ **four** ~~cents (\$3.40)~~ **cents (\$0.04)** of the beer excise tax rate collected on each gallon of beer or flavored malt beverage, ~~eleven~~

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1 **twenty-nine cents (~~11¢~~) (\$0.29)** of the liquor excise tax rate collected
 2 on each gallon of liquor, and **four eighteen cents (~~4¢~~) (\$0.18)** of the
 3 wine excise tax rate collected on each gallon of wine, daily with the
 4 treasurer of the state, and not later than the fifth day of the following
 5 month shall cover them into the "Enforcement and Administration
 6 Fund".

7 SECTION 9. IC 7.1-4-11-4 IS AMENDED TO READ AS
 8 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 4. (a) The department
 9 shall daily deposit with the treasurer of state:

10 (1) **two eleven cents (~~\$0.02~~) (\$0.11)** of the beer excise tax
 11 collected on each gallon of beer or flavored malt beverage, as
 12 provided by IC 7.1-4-2-1;

13 (2) **six sixteen cents (~~\$0.06~~) (\$0.16)** of the liquor excise tax
 14 collected on each gallon of liquor, as provided by IC 7.1-4-3-1;
 15 and

16 (3) **two nine cents (~~\$0.02~~) (\$0.09)** of the wine excise tax collected
 17 on each gallon of wine, as provided by IC 7.1-4-4-1.

18 (b) By the fifth day of each month, the treasurer of state shall
 19 transfer into the addiction services fund (IC 12-23-2) the total amount
 20 collected under subsection (a) for the preceding month.

21 SECTION 10. IC 7.1-4-11-5 IS AMENDED TO READ AS
 22 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 5. The department shall
 23 deposit in the wine grape market development fund created under
 24 IC 7.1-4-13 **five twenty-two cents (~~\$0.05~~) (\$0.22)** of the wine excise
 25 tax rate collected on each gallon of wine under IC 7.1-4-4.

26 SECTION 11. IC 7.1-4-12-1 IS AMENDED TO READ AS
 27 FOLLOWS [EFFECTIVE JULY 1, 2009]: Sec. 1. (a) The department
 28 shall deposit **thirty-four eighty-eight cents (~~\$0.34~~) (\$0.88)** of the liquor
 29 excise tax rate collected on each gallon of liquor, daily with the
 30 treasurer of state, and not later than the fifth day of the following month
 31 shall cover them into the pension relief fund established under
 32 IC 5-10.3-11.

33 (b) Moneys deposited in the pension relief fund under this chapter
 34 may be used for all the purposes permitted by IC 5-10.3-11.

35 SECTION 12. [EFFECTIVE JULY 1, 2009] **(a) This act applies to**
 36 **transactions occurring after June 30, 2009.**

37 **(b) This SECTION expires June 30, 2010.**

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